

**IN THE ABSTRACT:**

Please replace the Abstract currently of record with the following Abstract:

A transistor formed on a silicon substrate including a first BPSG film, a silicon oxide film as a supporting film formed thereon, a storage node including a contact portion filling a contact hole extended through the silicon oxide film and the first BPSG film, an oxidized silicon nitride film as a capacitor insulating film, and a plate electrode. If the first BPSG film at a lower level is caused to reflow by a process for oxidizing the silicon nitride film for formation of the oxidized silicon nitride film as the capacitor insulating film or a process for reflowing a second BPSG film, the silicon oxide film as the supporting film applies to the capacitor insulating film a stress against the deformation thereof and as a result, the oxidized silicon nitride film free from wrinkle or cracks is provided as the capacitor insulating film.